

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN “DB” BENCH: DEHRADUN**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.25/DDN/2026  
[Assessment Year : 2018-19]**

Vaishnavi Maa Traders Talital Bhimtal, Nainital, Uttarakhand <b>PAN-AABAV6386L</b>	vs	ITO Assessment Unit, NFAC, Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri Saurabh Gupta, CA	
<b>Respondent by</b>	Ms. Poonam Sharma, CIT DR	
<b>Date of Hearing</b>	10.03.2026	
<b>Date of Pronouncement</b>	12.03.2026	

**ORDER**

**PER MANISH AGARWAL, AM :**

The present appeal is filed by assessee against the order dated 19.11.2025 by Ld. Commissioner of Income Tax (A), NFAC, Delhi [“Ld. CIT(A)”] passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising out of assessment order dated 24.03.2023 passed u/s 147 r.w.s 144 r.w.s. 144B of the Act pertaining to Assessment Year 2018-19.

2. At the outset, it is seen that the appeal of the assessee is dismissed by the Ld. CIT(A) for non-prosecution. Before us, the Ld. AR submitted that the Ld. CIT(A) has issued notices on wrong Email address and since the assessee was not aware about the notices, therefore, the compliance could not be made either before the AO or

before the CIT(A). He thus, prayed that the matter may be sent back to the file of the AO for fresh adjudication.

3. Per contra, the Ld. CIT DR has not objected to the request of the assessee.

4. After considering the arguments, we find that in the instant case, notices sent by the AO were on incorrect Email address, therefore, due compliance could not be made before the lower authorities. Under these circumstances, as a principle of the natural justice, one more opportunity is given to the assessee and the matter is restored to the file of the AO with direction to pass the order *denovo* afresh after providing reasonable opportunity of being heard to the assessee. The assessee is also directed to participate in proceedings before the AO and file all the requisite details. With these directions, all the grounds of appeal are allowed for statistical purposes.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 12.03.2026.

***Sd/-***

**(MAHAVIR SINGH)  
VICE PRESIDENT**

**Date- 12.03.2026**

*\*Amit Kumar, Sr.P.S\**

***Sd/-***

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT
6. Guard File

Sr.P.S/ASSISTANT REGISTRAR  
ITAT, NEW DELHI  
(Dehradun Circuit Bench, Dehradun)